



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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GOVERNMENT OF KERALA

Transport (B) Department

NOTIFICATION

G.O.(P) No.10/2024/Trans.

Dated, Thiruvananthapuram, 02nd May, 2024

S. R. O. No. 592/2024

In exercise of the powers conferred by section 28 of the Kerala Motor Vehicles Taxation Act, 1976 (Act 19 of 1976), the Government of Kerala hereby make the following rules further to amend the Kerala Motor Vehicles Taxation Rules, 1975, namely:-

RULES

1. *Short title and commencement.*- (1) These rules may be called the Kerala Motor Vehicles Taxation (Amendment) Rules, 2024.



(2) They shall come into force at once.

2. *Amendment of the Rules.*- In the Kerala Motor Vehicles Taxation Rules, 1975, in rule 5, after the entries in column (3) against serial No.4 of the Table, the following proviso shall be inserted, namely :-

"Provided that in the case of vehicles covered with permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than in the State of Kerala and entering the State of Kerala and staying therein, the tax shall be payable from the date of entry till the end of the quarter.

By order of the Governor,
Dr Vasuki K I A S
Secretary

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per the second proviso to sub-section (5) of section 3 of the Kerala Motor Vehicles Taxation Act, 1976 (Act 19 of 1976), inserted vide section 6 of the Kerala Finance Act, 2016 (Act 18 of 2016), in case of vehicles covered with permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than the State of Kerala and entering in the State of Kerala and staying therein, the tax shall be payable from the date of entry till the end of the quarter at the rate specified for such vehicles in the Schedule. Consequential amendments are to be made in the Kerala Motor Vehicles Taxation Rules, 1975.

The notification is intended to achieve the above object.

